(77)

HIGH COURT OF JUDICATURE CHHATTISGARH: BILASPUR

SINGLE BENCH : HON'BLE SHRI S.R. NAYAK, CJ

W.P. No.23 OF 2001

PETITIONERS	1.	Senior Manager In-charge (Finance) Wages Bhilai Steel Plant, Ispat Bhawan Bhilai
	2.	Steel Authority of India Ltd. Bhilai Steel Plant, Bhilai represented by Executive Director (Fin.)
		VERSUS
RESPONDENTS	1.	Income Tax Officer (T.D.S.) 32/32, Bunglows Bhilai
	2.	Deputy Commissioner of Income Tax Bhilai Circle, Bhilai.
	3.	Commissioner of Income Tax Raipur

Present: Shri Ashish Shrivastava, learned counsel for the petitioners.

Shri Amit Choudhary, learned counsel for the respondents.

ORAL ORDER
(Passed on 16th November, 2006)

Shri Amit Choudhary, learned counsel for the Income Tax Department would submit that the point that arises for decision in this writ petition is squarely covered by the judgment of this Court dated 1/5/2006 passed in W.P. No.636 0f 2001 and 434 0f 2001.

(2) In that view of the matter, this writ petition is dismissed for the very same reason set out by this Court in the above orders. No costs.

Sd/-
Chief Justice

Indu